1923
Prisons

File No. 73-7
Serial Nos. 1-

Reserve
B
29.5.14

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. Two

Part B for November 1924

SUBJECT

Introduction of one general cook
instead of two maintained at present in
Bangalore Central Jail.

G.O.No.P. 2570-29/14-11-24

To the Inspector
" Comptroller
" Superintendent
Jails

Approves the proposals of the Inspector
which have been agreed to by the Comptroller
subject to slight modifications.

G. R. S. III—1]

GENERAL AND REVENUE SECRETARIAT

(Pris)

NOTES.

File No. 73 2

FILE HEADING.

Introduction of one cash book instead of two as presented in D.O. No. G. 29231-2/Pris 29-18-5-G-22-4-1949 in the D.C. Jail

From

The D.G. of Prisons

No. 667/68-24 Dated 5-5-24. Received 7.5.24

Diary No. 4895-6	Enclos. 3	Spare Copies.	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Requesting sanction to introduction of one general cash book in the D.C. Jail instead of two as in the manner presented in D.O. No. G-22-4-19. for reasons stated.

NOTES AND ORDERS.

Submitted for orders. The present proposal to have one cash book instead of two, if sanctioned will entail the amendment of rules 792, 793, & 836 of the Jail Manual. In the D.O. dated 22-4-19. explanation was made

Serial No.

in the case of the Bengal Jail, which cannot be said to apply with the same force to the Bengal Jail. The Agent having his cash books is not to mix up transactions of the General and Manufacturing depts. But the D.G. states that the Comptroller has agreed to the change on certain conditions & suggestions being incorporated in the new form. What these suggestions of the Comptroller have been embodied in the proposed form has not been stated.

The Jail is a large institution and the correct maintenance of the accounts is very essential, and the proposed change may perhaps lead to confusion and the present practice may therefore be let un disturbed. For orders

9/5/24. Before passing orders it appears to be desirable to send the sample page of the Cash book proposed to be kept, to the Comptroller, to verify whether the new Comprises all the conditions proposed by in case a single Cash book is to be maintained the Accounts Comptroller may be

R. S. III-2]

General and Revenue Secretariat.

COMPTR. File No. 15 MAY 192 2.6.378.

Serial No.

16/23
15/24.

Last
18651

Forwarded with compliments. I do to the Comptroller for favour of his remarks as to whether the proposed form comprises all the conditions required in case a single cash book is to be maintained in the two as at present.

B.
C Abdulghani
for Lt. Col.

No. NO 350 10.6.24 Copy
No. 1399 L.R.G. of 7.6.24. Enc. one

As intimated in this office letter No.137 dated the 27th May 1924, the Central Jail was visited by the Assistant Comptroller in charge Local Audit Department, on Wednesday the 4th ir

At present owing to the maintenance of tw separate cash books much time and labour is lo in the verification of daily and monthly balar

2. The form proposed satisfies the condi tions required. A slightly modified sample c the form is enclosed to enable the Superintend to verify the daily balances at a glance.

For Miscellaneous receipts no separate subsidiary Register is maintained. If the summar

Serial No.

Cash Book now proposed is introduced the maintenance of a subsidiary register for this class of receipts should be insisted on.

At present advances paid by private person placing orders are correctly credited to the hea "Sale Proceeds" of the Manufacturing Department. The amount thus advanced is entered in the order book and Cash Book according to the dates of receipt and neither a personal ledger nor any ot book to work out the liability of Government on unexecuted orders is maintained. When an order completed the pages of the Cash Book is being turned over to find out the amount of the advanc if any, paid by the party and the net amount reco able from him. There is in this method every chance of an advance paid escaping notice.
An individual personal ledger apart from that ma tained for credit sales should be maintained. Sufficient space should be allotted for each ord number. In this ledger all advances received an order should be debited and after the executi of the order, the full value of the manufactured article should be credited. The net amount due from the party when realized should be debited a the ledger account closed. Periodically a state ment showing the orders which have been cancelle

or

neral and Revenue Secretariat.

Pris File No. 73

Serial No.

or are not yet executed should be prepared to find out the amounts that have to be refunded to the parties on cancelled orders and the liabilit on unexecuted orders.

J. Montgomery
Comptroller.

2/3
7.6

It is perhaps desirable to consult Supt of the Jail, through the Dy of Prisons, as to the revised form sent up & the additional procedure propo by the Comptroller. Whether it is worth while abolishing one Cash book and opening other ledgers, is for the Supt — to say.
L L Secy

cag
13/6

It is better to consult the Supt of Jail
1st member

Yes
15/6

S. Office
Supt
and is enclosed
(Ans 24/6/24)

Do
13/6
cag
13/6

Do
16/6
cag
15/6

R. S. [II-2]

General and Revenue Secretariat

Prisons File No. 73

WD 2310—GPE—10,000—31-5-24
Regd No. H.A.D. 17/41
of 1924 JUN 17 1924

Serial No.

W.O. No. 127 of 23
S. 16/6/24.

00147

Forwarded unofficially with compliments to the Inspector General of Prisons for favour of opinion

By order
C Rudduck
for Ld. Secy

S/16/24.

H.O. No. 18. 68-24 Dated 17th June
One 2 files.
Forwarded unoffici to the Superintendent, Jail, Bangalore, for ear compliance.

S. Shivaram
for Inspector Gen of Prisons
17.6.24.

U. O. No. 29 One 2 files.
68-24 Dated, Bangalore, 30th June 1

Retransmitted with compliments to the Secretary, Local and Legislative Departments, the opinion of the Superintendent, Bangalore Central Jail, duly obtained on the subject (V Flag A.).

W. D. Murphy Jones

Inspector-General of Prisons.

Should order may be put up authorizing the procedure with the modifica

The revised form proposed by the Comptrol may with advantage be adopted and sections 792, & 836 of the Mysore Jail Manual ammended.

(1) By the introduction of this form there w be a mixing up of transactions of the General & Manufacture Departments as cols. 11 & 14 respect keep the total of transactions of each departmen distinct and thus obviate all chances of confusi arising. Cols. 15, 16 & 17 also provide for the easy checking of the cash balances.

(2) It will also dispense with the laborious preparation of the monthly classified abstract a prescribed in the rules relating to office proce

(3) No subsidary register appears to me t necessary to be maintained for miscellaneous rec as col. 8 provides for it. This item comprises small amounts relating to sale proceeds of the o of prisoners. The bedding charges of civil pris also come under this head but this item is enter in the Civil prisoners cash book. If neverthles a subsidary register has to be maintained it wil attended to.

(4) An individual personal ledger of advances by private persons will be maintained in the for enclosed if approved.

For the above reasons I submit that the maint nance of one cash book is desirable as it would c tribute to save much time and labor.

Chacha

Superintendent,

NV. Central Jail, Bangalore.

General and Revenue Secretariat

Pris File No. 73 of 1923

Serial No.

Draft had [illegible] as directed
the Supdt. Kol. Jail is not for the maint
of a separate subsidiary register for
miscellaneous expts, whereas the
Comptroller insists upon it in the
Acc. rules. Hence the sanctioning o
also in the draft.

Note for orders if the form proposed
the Supdt. Bl. Jail for the maintena
of a personal ledger for prisoners
persons requires the scrutiny o
the Comptroller. &c

The Govt. Branch Pol. Sett. Whereas
Press & Stationery Secy. is attached re
perhaps be corrected. &c

Secy
7.7.23

- Please bring up
c
7

Sd

The G. G. approves of the suggest
of Comptroller.
The introduction of the new Regis
necessitates the subsidiary Regr accord
to the Comptroller. So this must be
maintained.

The personal proposed for the Supt
seems to be for his own guidance
Hence may be adopted. Draft subm

Sd
1923

Sd
Asst Secy
1st Branch

Sd
18/VII
Sd
Asst Secy

General and Revenue Secretariat | File No.

Serial No.

1502

16137

The comptroller may be requested cancelled.

Mehr
10/9
8-9
11-9
11-9

W.O.No. 9 of 24
of 15.9.24
LGW 20.9.
16.9.24

Forwarded U.O. with compliments to the Comptroller for favour of his further opinion.

S.O.
Superintendent
for City Supt. Law Dept.

Copy
13/9/24
Mehr

No. 776
22.9.24

U.O. No.324/LAD dated 20th Septr. 1924.

The form for personal ledger for orders placed with the Central Jail by private persons does not contain columns to show the number and date of receipts granted to the parties and particulars of amounts refundable to them when the amount deposited is in excess of the value of finished articles or when the order itself could not be executed on account of some cause or other. A revised form is herewith appended for adoption.

Jadunath Mukherji

Comptroller

I proceed. No draft on the almost
may perhaps be issued if approved.

3/24
2/9 This may perhaps be
Cabinet. One member per
personal of the Comptroller's
opinion

[illegible]
pt member

28/9
27.9

[illegible]
Offg

[illegible]
30-9
28/9
30.9

20/10

[illegible] 27/10
[illegible]
28/9
29.10

[illegible] Business
- Comptroller
- Superintendent Printing
No. 12570-2 of 14.11.24.
Requests the D of P Printing to issue
necessary Collection slip & the Jail Manual.

SL 2

13

18/11

4856

No. 667 Office of the Inspector-General of Prisons
68-24 Encl: three (3). in Mysore,

Dated Bangalore, 5th - May 1924.

Dr. A.B. Mylvaganam; F.R.C.S., (Eng).,
Inspector-General of Prisons
in Mysore, Bangalore.

B. Nagappa, sqr., Bar-at-law.,
Secretary to the Government of H.H. the
Maharaja of Mysore, Local & Legis:
Departments, Bangalore.

Sir,

In enclosing herein copy of letter No. 395/F. 31 dated 6th March 1924, together with its enclosure received fr the Superintendent, Bangalore Central Jail, regarding the maintenance of the General Cash Book in his Office and the copy of letter No. 1271/L.A.D. dated the 19th instant, receiv from the Comptroller on the subject, I have the honour to request that you will be so good as to obtain sanction of Gover ment for the introduction of one Cash Book instead of two, as in the case of Mysore Jail, Vide Government Proceedings No G.29231-2/Pris. 29-18-5 dated 22nd April 1919, for the reasons stated by the Superintendent, Bangalore Central Jail and to kindly issue instructions to the Superintendent Government Printing, to print half a dozen books, containing 100 sheets each as per sample enclosed and supply the same to the Superintendent, direct, for use in that Jail.

The favour of an early order is requested.

I have the honour to be,
Sir,
Your most obedient servant,

A.B. Mylvaganam

Letter No. 395/F. 31 dated 6th March 1924, from the Superinten
Central Jail, Bangalore, to the Inspector-General of Prisons in Mys
Bangalore.

-@-@-@-@-@-@-@-@-@-

As regards maintenance of two Cash Books in the Jail one for Manufactures and another for Jail Proper, I have the honour to make the following proposals to secure efficiency and less clerical work

2. The Superintendent of this Jail is endowed with a permanent advance of Rs. 500/- of which

Rs. 300/- are for Jail Proper

and Rs. 200/- for Jail Manufactures

and the disbursements therefrom are noted in three contingent regis

1 for countersiged special charges of Jail proper,

2 for non-countersigned . . . . . -do-. . . . . .

and 3 for Jail Manufactures.

3. The total daily expenditure as noted in the above three regi is posted in 2 general cash books i.e., the expenditure in Nos. 1 a 2 in the General Cash Book of the Jail Proper and that in No. 3 in General Cash Book of the Jail Manufactures (Rules 793 & 836 Mysore Manual).

4. Under Rule 38 of the Rules regulating Office procedure, a reg is also maintained showing classified abstract of receipts and payme as recorded in the General Cash Book.

5. I would suggest that as the permanent advance is entrusted t single Officer (Rule 792 Mysore Jail Manual) it is under Rule 130 My Account Code, unnecessary to earmark portions thereof for particular purposes especially as separate subsidiary contingent registers are maintained, showing the various purposes for which charges have been incurred. It is also unnecessary to maintain 2 General Cash Books a in the One maintained for Jail Proper the total daily receipts and p ments of the Manufacturing Department, to show which separate registe are maintained can conveniently be noted.

6. It also appears to me to be unnecessary to maintain the clas fied abstract referred to in para 4 above as the General Cash Book f now recommended itself shows the various heads of receipts and expen

under which the transactions of the day are to be classified. There will be a further saving of writing work by having these heac printed on each page of the General Cash Book.

I enclose herein a sample form of the proposed Cash Book and r you to kindly obtain sanction of Government for its introduction.

-@-@-@-@-@-@-@-@-@-

"C O P Y"

For Inspector-General of Prisons

5th ~~April~~ May 1924.

Letter No. 1271/LAD. dated 19th April 1924 from the Comptroller in Mysore, Bangalore, to the Inspector-General of Prisons in Mysore, Bangalore.

-@-@-@-@-

Adverting to your letter No.633/68-24 dated the 18th Marc last, asking for my opinion on the proposal of the Superinte ent, Bangalore Central Jail, in the matter of the mainte- ance of one General Cash Book instead of two General Cash Book, as required in rules 793 and 836 of the Jail Manual, have the honour to state that there is no objection to ma ain one General Cash Book in the form proposed by the - uperintendent. In order to prevent any clerical errors he headings should be so printed as to clearly distinguish tems relating to General Branch from those relating to the anufacturing Branch. The headings relating to receipts nd payments which are finally to be credited and debited o Government should first be shown and next those relating o deposits, advances, Civil Batta and decree amounts etc., n the subsidiary registers concerned, a new column to show he daily total carried to Cash Book should be opened if it ces not already exist.

-@-@-@-@-@-@-@-@-@-@-@-@-

"C O P Y".

K.B. Mysore

For Inspector-General of Prisons.

5th ~~April~~ May 1924.

Book of the Offic

Receipts

	General department										Mar Dep				
	Cash drawn from the Treasury on account of			Revenue and other Receipts				Cash passing through Jail		Daily Totals	Contingencies	Daily Total	Daily Totals of both Departments	Deduct to ex- hibit the opening balance at the beginning of the day	Balance at the end of the day Total Cash in hand
	Salaries of Establishment	Travelling allowance	Contingencies	Fine of Convicts	Pardon receipts	Criminal Fines	Civil receipts	Civil Batta and decree amount	Deposits etc						
	1	2	3	4	5	6	7	8	9	10	11	12	14	15	16	17
F.																
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2																
3																
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Remarks

General department

1											
2	Payments made on accounts of	Fisheries Establishments	Travelling allowances	Miscellaneous	Remittance to Treasury of Revenue & other receipts	Paid into Bank	Bank notes received	Bank notes issued	Payments out of Treasury through Jail	Bank notes issued	Deposits etc.
3											
4											
5											
6											
7											
8											
9											
10											
11	Daily Total										
12	Contingencies										
13	Sale-proceeds										
14	Daily Total										
15	Daily total of both departments										
16	Closing balance at the end of the days										
17	Grand Total.										
18	Initials of the Jailor										
19	Initials of the Superintendent										
20	Remarks.										

Manufacturing Departments

Personal ledger for orders placed with the b

3	4	5	6	7	
ame and address of e person placing the order	Particulars of articles ordered.	Amount of Advance paid	Number and date of Receipt granted	Date of Remittance to the treasury	At

8	9	10	11	12	13	14
d dates finished	Value of the finished articles	Balance recoverable from party	Excess refundable to party on unexecuted orders or account of amount deposited in excess.	Date of recovery from or refund to the party	Date of remittance to the treasury of amounts recovered from the party	Remarks

Cash · General Department ·

Date	Money drawn from Treasury for Payment — Salaries & establishment	Travelling allowance	Contingencies	Money received as Revenue & remitted to Treasury — Hire for convict-labor	Garden receipts	Criminal fines	Miscellaneous Receipts	Money passing through Jail — Civil batta and decree amount	Deposits etc		Manufactures etc — Contingencies	Sale Proceeds	Daily Total	Grand Total Expenditure of the Day	Debited Expenditure	Cr. & Dr. Balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
7.																
1																
2																
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26																

Cr. on hand Wikalat Gour
Key size of Gourd strong
& 200 Keys each)
the finished
Year of Key
to Godg

General department

Money drawn from Treasury for payment			Money received as Revenue and remitted to Treasury				Cash money passing through Jail.		manufactures					
Salaries of Establishment	Travelling allowance	Contingencies	Hire for convict-labor	Garden receipts	Criminal fines	Misc Receipts	Civil Suits and Decree amts	Deposits etc	Contingencies	Sale Proceeds.	Daily Total	Progressive Total of Cols 12 & 13	Daily Total in Jail	
2	3	4	5	6	7	8	9	10	12	13	14	15	16	

Personal ledger of advances made by private persons on orders placed in the Central Jail at Banga

Name of persons 3	Particulars of articles orders 4	Amount of advance paid 5	Date remitted to 6	Article date when finished 7	Cost 8	Balance payable 9	Date of receipt of the balance 11	Date of the remittance	Remarks 12
				In col: 7 article is noted to provide for noting down Completion of one or other of the various articles that may be ordered in col: 4.					

Chandra Sekhar
24/6/24

ary No. of letter replied to.....

eneral and Revenue Secretariat

( )

, *the* 192 .

ate of issue.... 14/11/24

gned by.....

ay this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section Pris

File No. 73-23

Serial No. 2

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter no: 6867/Pol. 24 dated 5:
from the Dy of Mysore repre
sanction the reinstatement
of the general cash book
of this maintained at presen
for reasons stated and ad
that the Superintendent of Print
be instructed to furnish and
supply half a dozen books
100 sheets each as per sample
and send to the Superintendent
Jail as per his indents.

Order Thereon - No.

Order No. P 2570-2 Sub
to Ca
Under the circumstan
Jail Dept can

...s to approval of the Inspectors
... of Prisons which have
... agreed to by the Committee
... his memorial No: 350/10·6·24
... A.D. 1337 Dated 7·6·24
... slight modifications as per
~~... Inspector as the Board~~
... enclosed. With the doing away
... one of the Cash books, the Committee
... feels the necessity of the maintenance
... a subsidiary register for miscellaneous
... officers & personal ledger for
... replaced for Jail manufactured goods
... private persons which has proposed below I.G.
... The maintenance of ~~Board~~ both the Subsidiary & the Personal ledger
... for the G.O. No. G. 9423 I-2/Pris 23-10-5
... 22-4-1919 an exception was
... made to rule 836 of the Jail Manual
... the case of the Nagpur Jail by ordering
... maintenance of only one Cash book
... in that similar orders are passed
... the case of the Bombay Jail also
... amendments of rules 792, 793 A
... & of the Jail manuals have
... become necessary. The I.G.
... Prisons is requested to issue
... necessary corrections slips
... the Jail manual in accordance
... the above.

same here
this form be
kept as app
by the Comptr
also appro

List of enclosures.

Copied by

Examined by

The I.G. Prisons
The Comptroller

Personal ledger for orders placed with the Central Jail by private persons.

.	Order No.	Name and address of the person placing the order.	Particulars of articles ordered.	Amount of advance paid.	No. and date of receipt granted.	Date of remittance to the treasury.	Artic dates finis
	2	3	4	5	6	7	8

Value of the finished articles.	Balance recoverable from party.	Excess refundable to party on unexecuted orders or on account of amount deposited in excess.	Date of recovery from or refund to the party.	Date of remittance to the treasury of amounts recovered from the party.	Remarks.
		11	12	13	14

Engineer
for Secy to Govt
Mil. & L. Deptt